

### Indiana Department of Revenue Contact Information

**To obtain copies of forms, bulletins or other administrative pronouncements:**

\*By Internet, visit our Web site: [www.IN.gov/dor](http://www.IN.gov/dor). (Click on either the "Tax Forms" or "Publications" link.)

\*By e-mail, write to [pfrequest@dor.state.in.us](mailto:pfrequest@dor.state.in.us).

\*By FAX, call our TaxFax at (317) 233-2329 (from the handset of a FAX machine).

\*By telephone, call our Forms Order Line at (317) 615-2581.

**For refund information:**

Call our Automated Taxpayer Information System (and press "1" in response to instructions given) from a touch tone telephone: (317) 233-4018 between 8:00 A.M. Monday - 10:00 P.M. Saturday.

**Other taxpayer services:**

To speak with a taxpayer assistant regarding individual income taxes, call our Taxpayer Services Division at (317) 232-2240 (8:15 A.M. - 11:15; 12:30 - 4:30 P.M.).

For corporate tax questions, call (317) 615-2662.

The Indianapolis Walk-In Assistance Center is open 8:00 A.M. - 4:30 P.M.

To obtain Taxpayer Assistance Phone Numbers by specific tax types, go to: [www.in.gov/dor/assistance/indy.html](http://www.in.gov/dor/assistance/indy.html).

For departmental Post Office box numbers, click here: [www.in.gov/dor/filingdeadlines/pdf/po\\_boxes.pdf](http://www.in.gov/dor/filingdeadlines/pdf/po_boxes.pdf).

To obtain a list of the department's District Offices, go to [www.in.gov/dor/assistance/district.html](http://www.in.gov/dor/assistance/district.html).

**Motor Carrier Services:**

Indiana Department of Revenue, Motor Carrier Services Division, 5252 Decatur Boulevard, Suite R, Indianapolis, IN 46241, (317) 615-7200, [www.IN.gov/dor/mcs](http://www.IN.gov/dor/mcs).

Commercial Drivers License, (317) 615-7335; IRP, (317) 615-7340; Indiana State Police, (317) 615-7373; Oversize/Overweight Vehicle Permitting, (317) 615-7320; Motor Carrier Fuel Tax/IFTA, (317) 615-7345; Operating Authority, (317) 615-7290; Oversize/Overweight Insurance, (317) 615-7349; Superload Permits, (317) 615-7325.

Indiana Department of Revenue  
Public Affairs Division  
100 N. Senate Avenue  
Indianapolis, IN 46204

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# Indiana Tax Dispatch Newsletter

April - June 2003

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A Quarterly Publication  
for Tax Practitioners

Courtesy of the  
Indiana Department  
of Revenue

### Summer 2003 Hyperfix Hours of Operation:

The Indianapolis Offices have adopted amended hours of operation because of the hyperfix project. For the period of May 27, 2003 through August 29, 2003, offices will be open from 7:00 am to 4:00 pm Monday through Friday.

Remember! There is an automatic 180-day extension for filing income tax returns for all military personnel serving in a presidentially-declared combat zone.

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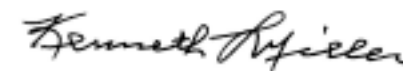
## Letter from the Commissioner

Dear Tax Professional:

I would like to take this opportunity to thank you for your efforts this filing season. The mission of the department is to administer the tax laws equitably, collecting the state taxes and distributing refunds when appropriate, and your work has helped to make this a very successful tax season. Many of you have made the transition to electronic filing and/or bar coding on the forms you complete for the taxpayers of Indiana, and for that I wish to extend my thanks.

As many of you have told me, we still have areas for improvement, and we are always interested and in need of your ideas and suggestions. Please accept my thanks in helping to keep Indiana in the forefront of the innovative technology arena.

Sincerely,



Ken Miller  
Commissioner  
Indiana Department of Revenue

## NEW RULES TO BE EXPLAINED AT CHARITY GAMING SEMINARS

New rules and regulations affecting charity gaming became effective April 1, 2003 and will be the major topic of this year's charity gaming educational seminars in addition to any possible law changes enacted by the Indiana General Assembly this year.

There will be six seminars this year designed for non-profit organizations that either currently conduct, or would like to conduct, charity gaming activities.

Registration at the seminars is not required. Flyers will be mailed out in June 2003 with times and more details, but here is this year's lineup:

July 11, 2003

Clifty Inn  
Clifty Falls State Park  
State Road 56  
**Madison**, Indiana 47250

July 17, 2003

Indianapolis Marriott East  
7202 E. 21st Street  
**Indianapolis**, Indiana 46219

July 25, 2003

Don Hall's Guest House  
1313 W. Washington Center Road  
**Fort Wayne**, Indiana 46825

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## Commissioner Honored

The Indiana State Bar Association, Taxation Section, hosted a reception May 1, 2003, at the Westin Hotel Downtown honoring the state agencies with whom their members interact in their daily practices.

State Agencies invited to the Ninth Annual State Tax Recognition Reception were: Department of Local Government Finance, Indiana Board of Tax Review, Indiana Supreme Court, Office of the Attorney General and the Indiana Department of Revenue.

Notables attending included Supreme Court Justices Frank Sullivan and Theodore Boehm, as well as Judge Thomas Fisher of the Indiana Tax Court.

After introductions, the Bar Association representative Jeffrey Dible bestowed an award and plaque for "Excellence in Taxpayer Service and Administration" to the Revenue Commissioner, Ken Miller. It should be noted that this is the first award that the Indiana Bar Association has given in its nine (9) year history of hosting these receptions. Mr. Dible mentioned the

Department's user-friendly web site and the accessibility of Administrators, as well as the Commissioner, when needed to resolve situations. The Commissioner was quick to credit to his staff at the Department of Revenue for these accomplishments.

**The *Indiana Tax Dispatch* is published four times a year by the Indiana Department of Revenue.**

If you have suggestions, questions or comments about this publication, please direct them to: Cheryl Denk Haium, Editor, Indiana Tax Dispatch, Indiana Department of Revenue, 100 N. Senate Avenue, Indianapolis, IN 46204. You may also contact her by e-mail at [cdenk@dor.state.in.us](mailto:cdenk@dor.state.in.us), or by telephone at (317) 232-2379.

### Recent Administrative Pronouncements

#### Audit-Grams

[www.in.gov/dor/publications/legal/audit\\_gram/index.html](http://www.in.gov/dor/publications/legal/audit_gram/index.html)

#### Tax Policy Directives

[www.in.gov/dor/publications/poldir/index.html](http://www.in.gov/dor/publications/poldir/index.html)

#### Commissioner's Directives

[www.in.gov/dor/publications/comdir/](http://www.in.gov/dor/publications/comdir/)

Commissioner's Directive #8

Suspended 02/03

Administrative Procedure in the Indiana Department of Revenue

#### Departmental Notices

[www.in.gov/dor/publications/notices/index.html](http://www.in.gov/dor/publications/notices/index.html)

Departmental Notice #18

Deleted 05/01/03

Filing Requirements for Corporate Fiscal Years Beginning in 2002 and Ending in 2003

Departmental Notice #1

Revised July 2003

How to Compute Withholding for State and County Income Tax

#### Income Tax Information Bulletins

[www.in.gov/dor/publications/bulletin/income/index.html](http://www.in.gov/dor/publications/bulletin/income/index.html)

Income Tax IB #3

Revised January 2003

Payment of Indiana Estimated Tax by Individuals

#### Sales Tax Information Bulletins

[www.in.gov/dor/publications/bulletin/sales/index.html](http://www.in.gov/dor/publications/bulletin/sales/index.html)

Sales Tax IB #65

Revised December 2002

Manufactured Homes (Mobile Homes)

Sales Tax IB #70

Revised May 2003

Farm Markets

### DID YOU KNOW?

Of the 2.6 million individual returns received so far this year for 2002, less than 1 million were traditional paper returns.

### New Rules to be Explained at Charity Gaming Seminars (Cont. from Pg. 1)

August 1, 2003

Holiday Inn Jasper

U.S. 231 & State Road 45 South  
Jasper, Indiana 47547

August 8, 2003

Holiday Inn Michigan City

5820 S. Franklin Street  
Michigan City, Indiana 46360

August 22, 2003

Holiday Inn Terre Haute

3300 U.S. 41 South  
Terre Haute, Indiana 47802

### "UP TO THE MINUTE"



For late-breaking news on important corrections, changes, and other state tax issues, please visit our "Up to the Minute" feature regularly at [www.in.gov/dor/minute/](http://www.in.gov/dor/minute/).

Current examples include revised forms and instructions for fiscal year corporate filers, information on this summer's charity gaming educational seminars, and clarification of recent state law changes that affect non-profit organizations.

### PRACTITIONER HOTLINE

317-233-4017

800-462-6320

(code 4367)

*Please do not give these telephone numbers to your clients -- a busy signal means we will not be able to give you the special attention you deserve.*

## Helpful Reminders and Observations for this Processing Season

-Completed forms process quicker! Fill out the entire St-103 or WH-1.

-Taxpayers Identification Numbers are Important! Use the 10-digit TID and the 3-digit location number.

-Photocopies can cause mispostings. Use Internet e-mail to request "controlled" forms.

-ACD containing all the Indiana forms and instructions, as well as Information Bulletins, is available to you as a tax professional free of charge. If you do not have one, you may e-mail our Forms Ordering section at [pfrequest@dor.state.in.us](mailto:pfrequest@dor.state.in.us), or call (317) 615-2581.

-Amended returns (for any tax type) should be marked clearly at the top of the form "Amended" to distinguish for processing

-Extensions of Time to File (IT-9) is not required if a refund is anticipated. Only IT-9's with payments are processed and tracked by the department.

-Use PFC's! The Post Filing Coupons were used very effectively by the tax professionals, as well as their clients. Use of these coupons expedites the posting of taxpayers payments and reduces the chance for mispostings.

-Save those IT-8453's! These forms are to be kept and maintained by the ERO, rather than mailed to the department.

Address Changes for clients can be e-mailed to: [www.in.gov/dor/assistance/chg\\_address.html](http://www.in.gov/dor/assistance/chg_address.html).

## Attention, Fiscal Year Corporate Taxpayers of 2002 Forms IT-20, IT-20SC and IT-20NP

Governor O'Bannon signed Senate Enrolled Act 422 on May 8, 2003, which requires only one tax return to be filed per fiscal year corporate taxpayer. (Originally, a final gross and supplemental net income tax [SNIT] return was contemplated, as well as a full fiscal year return, to calculate the adjusted gross income [AGI] tax liability.)

The main areas affected by the new law are the supplemental net income tax calculation and the gross income tax calculation. Both taxes are still repealed as of January 1, 2003, but the calculation of the tax liability has changed. The Indiana Department of Revenue is granting an automatic sixty (60) day extension for any fiscal year taxpayer whose taxable

year ends on or before June 30, 2003.

Any payments made with returns already filed should be claimed as "estimated payments" when filing replacement returns. The department's Web site, [www.IN.gov/dor/](http://www.IN.gov/dor/), has additional information, supporting schedules and new rate tables for the corporate AGI tax and SNIT. The corporate tax section telephone number is 317-615-2662 for questions not answered here or on the Web site.

Replacement forms and schedules IT-20 Fiscal, IT-20SC Fiscal and IT-20NP Fiscal were mailed on May 30, 2003.

For more information, check our "Up to the Minute" site at [www.in.gov/dor/](http://www.in.gov/dor/).

### Want to receive Indiana Tax Dispatch notification via e-mail?

If you would like to receive notification via e-mail when the newest edition of the *Indiana Tax Dispatch* has been posted to our Web site, please send an e-mail message to [pfrequest@dor.state.in.us](mailto:pfrequest@dor.state.in.us). Type "Add to Dispatch e-mail list" in your subject line.

Please include your forms order account number, if you already have one -- or, request one, if you do not. Also, include your name, your company name, your FAX number, your county code, your postal mailing address and your e-mail address.

Our next issue will be the July-September 2003 issue.

### Taxpayer Refund Information Line: (317) 233-4018

### STATE HOLIDAYS

Offices of the Indiana Department of Revenue will be closed in observance of the following upcoming state holidays in 2003.

Independence Day	July 4
Labor Day	Sep. 1
Columbus Day	Oct. 13
General Election Day	Nov. 4
Veteran's Day	Nov. 11
Thanksgiving Day	Nov. 27
Lincoln's Birthday*	Nov. 28
Christmas Day	Dec. 25
Washington's Birthday*	Dec. 26

\*observed